EDD Employment Development Department
State of California

TAX AND WAGE ADJUSTMENT FORM
FOR THE YEAR 2000

SECTION I:

EMPLOYER ACCOUNT NO.

BUSINESS NAME _____

TAX YEAR
2000

ADDRESS _____

CITY, STATE, ZIP _____

REASON FOR ADJUSTMENT _____
_____
_____

SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT. Provide the following information and complete Items B through H in Section III with correct deposit information.

PAYROLL DATE | YEAR | QTR
M M D D Y Y | YY | Q

AMOUNT PREVIOUSLY PAID $ _____

SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION STATEMENT ADJUSTMENTS

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR ....➤ (A) _____

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI TAXABLE WAGES | UI TAXES

UI RATE _____ % **X** _____ = (B) _____

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF _____ % **X** UI TAXABLE WAGES = (C) _____

ETT TAXES

D. STATE DISABILITY INSURANCE (SDI) TAXES (Total Employee wages up to a maximum limit of $46,327 per employee for 2000)

(SDI Taxable Wages paid from 01/01/2000 to 03/31/2000 up to the maximum)
(D1) (D2) SDI TAXABLE WAGES | SDI TAXES WITHHELD

SDI RATE 0.5 % **X** _____ = (D3) _____

(SDI Taxable Wages paid from 04/01/2000 to 12/31/2000 up to the maximum)
(D4) (D5) SDI TAXABLE WAGES | SDI TAXES WITHHELD

SDI RATE 0.7 % **X** _____ = (D6) _____

PIT WITHHELD

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD ....➤ (E) _____

F. SUBTOTAL (Add Items B, C, D3, D6, and E) ....➤ (F) _____

G. LESS: TOTAL TAXES PAID FOR THE YEAR OR ON DE 88 ....➤ (G) _____
(**DO NOT** INCLUDE PENALTY AND INTEREST PAYMENTS)

H. TOTAL TAXES DUE OR OVERPAID (Item F minus Item G) ....➤ (H) _____
IF TAXES ARE DUE, COMPLETE A DE 88 AND SUBMIT WITH PAYMENT.
IF SDI TAXES OR PIT WITHHOLDING ARE OVERPAID, COMPLETE SECTION IV.

Does this adjustment change what you reported on the Quarterly Wage and Withholding Report (DE 6)?
If YES, complete reverse side of this form.
☐ Yes ☐ No

SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

1. Was the overpayment withheld from the wages of employee(s)? ☐ Yes ☐ No
   If no, no further information is required in this Section.
2. If yes, was this amount refunded to the employee(s)? ☐ Yes ☐ No

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page, list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.
- If you have not issued W-2s, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.
- If you have issued W-2s, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with EDD. For additional information, see Instruction Sheet (DE 678-I), Section IV.

Signature _____ Title _____ Phone ( ) _____ Date _____
(Owner, Accountant, Preparer, etc.)

DE 678X (7-00) **(INTERNET)** SIGN AND MAIL TO: P.O. Box 826286 / Sacramento CA 94230-6286 CU

TAX AND WAGE ADJUSTMENT FORM
FOR THE YEAR 2000

EMPLOYER ACCOUNT NO.

NAME or DBA _____

SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See Instruction Sheet (DE 678-I), Section V, for further information and instructions.

QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
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